

**Title 36: TAXATION**  
**Chapter 451: GASOLINE TAX**

**Table of Contents**

<b>Part 5. MOTOR FUEL TAXES.....</b>	
Section 2901. SHORT TITLE.....	3
Section 2902. DEFINITIONS.....	3
Section 2903. TAX LEVIED; REBATES.....	4
Section 2903-A. FINDING OF FACT (REPEALED).....	6
Section 2903-B. FINDING OF FACT (REPEALED).....	7
Section 2903-C. FINDING OF FACT (REPEALED).....	7
Section 2903-D. DISTRIBUTION OF GASOLINE TAXES FOR NONHIGHWAY RECREATIONAL VEHICLE PROGRAMS.....	7
Section 2903-E. DISTRIBUTION OF GASOLINE TAX REVENUES TO STATE TRANSIT, AVIATION AND RAIL TRANSPORTATION FUND (REPEALED).....	8
Section 2904. CERTIFICATES.....	8
Section 2904-A. REGISTERED DISTRIBUTOR (REPEALED).....	9
Section 2905. DISTRIBUTOR OR IMPORTER; RATE OF COLLECTION.....	9
Section 2906. REPORTS; PAYMENT OF TAX; ALLOWANCE FOR LOSSES.....	9
Section 2906-A. REFUND OF TAX PAID ON WORTHLESS ACCOUNTS.....	10
Section 2907. APPLICATION OF TAX IN SPECIAL CASES.....	11
Section 2908. REFUND OF TAX IN CERTAIN CASES; TIME LIMIT.....	11
Section 2909. REFUND OF ENTIRE TAX PAID BY CERTAIN COMMON CARRIERS.....	12
Section 2910. REFUND OF TAX LESS 4¢ PER GALLON TO USERS OF AIRCRAFT.....	12
Section 2910-A. REFUND TO POLITICAL SUBDIVISIONS (REPEALED).....	12
Section 2910-B. REFUND TO STATE AGENCIES AND POLITICAL SUBDIVISIONS.....	12
Section 2911. REFUND OF 5/7 OF TAX PAID BY JETS OR TURBO JETS (REPEALED).....	13
Section 2912. RECORDS AND REPORTS REGARDING SALES OF FUELS FOR AERONAUTICAL PURPOSES.....	13
Section 2913. FAILURE TO FILE STATEMENT; FALSE STATEMENT.....	13
Section 2914. LIMITATION; REIMBURSEMENT FROM GENERAL FUND (REPEALED).....	13
Section 2915. REPORT TO THE LEGISLATURE (REPEALED).....	13
Section 2916. INVENTORY TAX; INTERNAL COMBUSTION FUEL (REPEALED).....	13
Section 2916-A. INVENTORY TAX; INTERNAL COMBUSTION FUEL (REPEALED).....	14



**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 451: GASOLINE TAX**

**§2901. SHORT TITLE**

This chapter shall be known as the "Gasoline Tax Act" and the tax therein imposed shall be known as the "gasoline tax."

**§2902. DEFINITIONS**

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [2009, c. 434, §37 (AMD).]

**1. Distributor.** "Distributor" means a person that imports internal combustion engine fuel into the State, produces, refines, manufactures or compounds internal combustion engine fuel in the State or purchases internal combustion engine fuel in the State, principally for resale to others in bulk. "Distributor" includes licensed distributors and registered distributors.

[ 2009, c. 434, §37 (AMD) .]

**1-A. Exporter.** "Exporter" means a person that is not a distributor that purchases internal combustion engine fuel in this State and exports that fuel from the State, or causes that fuel to be exported from the State, other than in fuel tanks attached to and forming a part of a motor vehicle for use in the engine of that motor vehicle.

[ 2009, c. 434, §37 (AMD) .]

**1-B. Importer.** "Importer" means a person that is not a distributor that imports internal combustion engine fuel or causes internal combustion engine fuel to be imported for sale or use in this State, other than in fuel tanks attached to and forming a part of a motor vehicle for use in the engine of that motor vehicle.

[ 2009, c. 434, §37 (AMD) .]

**1-C. Gross gallons.** "Gross gallons" means actual measured gallons of internal combustion engine fuel received, sold or used, without adjustment for temperature or barometric pressure.

[ 2007, c. 438, §63 (NEW) .]

**2. Internal combustion engine.**

[ 2009, c. 434, §37 (RP) .]

**3. Internal combustion engine fuel.** "Internal combustion engine fuel" means all products that are commonly or commercially known or sold as gasoline and includes any liquid fuel that is prepared, advertised, offered for sale or sold for use as or commonly and commercially used as a fuel in spark-ignition internal combustion engines that has greater than 90% of the energy potential of an equivalent volume of gasoline, determined by the number of British Thermal Units in a standard volume. "Internal combustion engine fuel" does not include liquefied gases that would not exist as liquids at a temperature of 60° Fahrenheit and a pressure of 14.7 pounds per square inch absolute.

"Internal combustion engine fuel" includes any motor fuel that is used or sold for use in the propulsion of aircraft.

[ 2009, c. 434, §37 (AMD) .]

**3-A. Licensed distributor.** "Licensed distributor" means a distributor that is not a registered distributor.

[ 2009, c. 434, §37 (NEW) .]

**3-B. Registered distributor.** "Registered distributor" means a distributor that purchases or imports only internal combustion engine fuel on which the tax imposed by this chapter has been paid to a licensed distributor and that makes sales of internal combustion engine fuel only to retail dealers or directly into the fuel tanks of motor vehicles.

[ 2009, c. 434, §37 (NEW) .]

#### 4. Person.

[ 2003, c. 390, §13 (RP) .]

**4-A. Retail dealer.** "Retail dealer" means a person that operates in this State a place of business from which internal combustion engine fuel is sold at retail and delivered directly into the fuel tanks of motor vehicles or watercraft. A distributor or wholesaler is a retail dealer only with respect to internal combustion engine fuel delivered into a retail storage tank operated by that distributor or wholesaler or into a retail storage tank of a consignee or commission agent.

[ 2007, c. 438, §64 (NEW) .]

**5. Terminal.** "Terminal" means a storage and distribution facility for internal combustion engine fuel supplied by a pipeline or marine vessel, or both, that has been registered as a qualified terminal by the Internal Revenue Service.

[ 1997, c. 738, §1 (NEW) .]

**6. Wholesaler.** "Wholesaler" means a person that owns, operates or otherwise controls a terminal or a person that holds the internal combustion engine fuel inventory position in a terminal when that person has a contract with the terminal operator for the use of storage facilities and terminal services for fuel at the terminal.

[ 1997, c. 738, §1 (NEW) .]

#### SECTION HISTORY

1967, c. 94, §§1-4 (AMD). 1997, c. 738, §1 (AMD). 2003, c. 390, §13 (AMD). 2007, c. 438, §§63, 64 (AMD). 2009, c. 434, §37 (AMD).

## §2903. TAX LEVIED; REBATES

**1. Excise tax imposed.** Beginning July 1, 2008 and ending June 30, 2009, an excise tax is imposed on internal combustion engine fuel used or sold in this State, including sales to the State or a political subdivision of the State, at the rate of 28.4¢ per gallon, except that the rate is 3.4¢ per gallon on internal combustion engine fuel bought or used for the purpose of propelling jet or turbojet engine aircraft. Beginning July 1, 2009, an excise tax is imposed on internal combustion engine fuel used or sold in this State, including sales to the State or a political subdivision of the State, at the rate of 29.5¢ per gallon, except that the rate is 3.4¢ per gallon on internal combustion engine fuel bought or used for the purpose of propelling jet engine aircraft. The

tax rate provided by this subsection except the rate of tax imposed on fuel bought or used for the purpose of propelling jet engine aircraft is subject to an annual inflation adjustment pursuant to section 3321. Any fuel containing at least 10% internal combustion engine fuel is subject to the tax imposed by this section.

A. [1997, c. 738, §2 (RP).]

B. [1997, c. 738, §2 (RP).]

C. [1997, c. 738, §2 (RP).]

[ 2011, c. 240, §24 (AMD) .]

#### **1-A. Excise tax imposed.**

[ 1993, c. 414, Pt. E, §2 (RP) .]

#### **1-B. Inventory tax.**

[ 2001, c. 688, §2 (RP) .]

**1-C. Inventory tax.** On the date that any increase in the rate of tax imposed under this chapter takes effect, an inventory tax is imposed upon all internal combustion engine fuel that is held in inventory by a distributor, importer, wholesaler or retail dealer as of the end of the day prior to that date with respect to which the tax imposed pursuant to subsection 1 has been paid. The inventory tax is computed by multiplying the number of gallons of tax-paid fuel held in inventory by the difference between the tax rate already paid and the new tax rate. Distributors, importers, wholesalers and retail dealers that hold tax-paid inventory shall make payment of the inventory tax on or before the 15th day of the next calendar month, accompanied by a form prescribed and furnished by the State Tax Assessor. In the event of a decrease in the tax rate, the distributor, importer, wholesaler or retail dealer is entitled to a refund or credit, which must be claimed on a form designed and furnished by the assessor. This subsection does not apply to internal combustion engine fuel that is purchased or used for the purpose of propelling jet engine aircraft.

[ 2009, c. 434, §38 (AMD) .]

#### **2. Ethanol blended fuel.**

[ 1997, c. 738, §3 (RP) .]

**3. Legal incidence of tax.** Internal combustion engine fuel may be taxed only once under this section. The tax imposed by this section is declared to be a levy and assessment on the ultimate consumer, and other persons levied and assessed pursuant to this chapter are agents of the State for the collection of the tax. The distributor that first receives the fuel in this State is primarily responsible for paying the tax except when the fuel is sold and delivered to a licensed exporter wholly for exportation from the State or to another licensed distributor in the State, in which case the purchasing distributor is primarily responsible for paying the tax. If a distributor includes the tax on a bill to a customer, it must be shown as a separate line item and identified as "Maine gasoline tax."

[ 2007, c. 693, §22 (AMD) .]

#### **4. Exemptions.** The tax imposed by this section does not apply to internal combustion engine fuel:

A. Sold wholly for exportation from this State by a licensed distributor or an exporter; [ 2009, c. 625, §10 (AMD) .]

B. Brought into this State in the ordinary standard equipment fuel tank attached to and forming a part of a motor vehicle and used in the operation of that vehicle in this State; [ 2007, c. 627, §77 (AMD) .]

C. Sold in bulk to any agency of this State or any political subdivision of this State; [ 2005, c. 457, Pt. AAA, §1 (AMD). ]

D. Bought or used to propel a jet engine aircraft in international flights. For purposes of this paragraph, fuel is bought or used to propel a jet engine aircraft in an international flight if either the point of origin of the flight leg immediately preceding the delivery of the fuel into the fuel tanks of the jet engine aircraft or the destination point of the flight leg immediately following the delivery of the fuel into the fuel tanks of the jet engine aircraft is outside the United States; [ 2009, c. 434, §39 (AMD); 2009, c. 434, §84 (AFF). ]

E. Brought into this State in the fuel tanks of an aircraft; or [ 1997, c. 738, §4 (NEW). ]

F. On which the collection of the tax imposed by this section is precluded by federal law or regulation. [ 1997, c. 738, §4 (NEW). ]

[ 2009, c. 625, §10 (AMD) . ]

**5. Delivery by distributor.** When internal combustion engine fuel is delivered by a distributor to a retail outlet it is deemed to have been sold within the meaning of this chapter, even if the retail outlet is owned in whole or in part by the distributor.

*(Subsection 5 as amended by PL 2007, c. 538, Pt. L, §1 is REALLOCATED TO TITLE 36, SECTION 2903, SUBSECTION 6)*

[ 2007, c. 438, §65 (NEW) . ]

**6. (REALLOCATED FROM T. 36, §2903, sub-§5) Deposit to trust fund.** Beginning July 1, 2009 the Treasurer of State shall deposit monthly into the TransCap Trust Fund established in Title 30-A, section 6006-G 7.5% of the excise tax after the distribution of taxes pursuant to section 2903-D imposed under subsection 1.

[ 2007, c. 2, §21 (RAL) . ]

#### SECTION HISTORY

1965, c. 395, §1 (AMD). 1967, c. 94, §5 (AMD). 1967, c. 494, §27 (AMD). 1969, c. 223, §2 (AMD). 1969, c. 426, §§1,3 (AMD). 1971, c. 529, §1 (AMD). 1977, c. 572, §2 (AMD). 1981, c. 702, §V2 (AMD). 1983, c. 94, §C10 (AMD). 1983, c. 95, (AMD). 1983, c. 96, (AMD). 1983, c. 438, §1 (RPR). 1983, c. 852, §4 (RPR). 1987, c. 793, §§A9,B1 (AMD). 1987, c. 798, §2 (AMD). 1989, c. 502, §A133 (AMD). 1991, c. 529, §§D2,3 (AMD). 1991, c. 529, §§D14,15,E (AFF). 1991, c. 546, §25 (AMD). 1991, c. 546, §42 (AFF). 1991, c. 592, §§D2,3 (AMD). 1991, c. 592, §§D14,15 (AFF). 1991, c. 824, §§A94,95 (AFF). 1991, c. 846, §§31-33 (AMD). 1991, c. 846, §40 (AFF). 1993, c. 414, §§E1,2 (AMD). 1997, c. 738, §§2-4 (AMD). 1999, c. 473, §§B1,2 (AMD). 1999, c. 473, §B5 (AFF). 2001, c. 688, §§1-3 (AMD). 2003, c. 588, §12 (AMD). 2005, c. 457, §AAA1 (AMD). RR 2007, c. 2, §21 (RAL). 2007, c. 407, §1 (AMD). 2007, c. 438, §65 (AMD). 2007, c. 470, Pt. E, §1 (AMD). 2007, c. 538, Pt. L, §1 (AMD). 2007, c. 627, §§77, 78 (AMD). 2007, c. 693, §22 (AMD). 2009, c. 413, Pt. W, §1 (AMD). 2009, c. 413, Pt. W, §6 (AFF). 2009, c. 434, §§38, 39 (AMD). 2009, c. 434, §84 (AFF). 2009, c. 625, §10 (AMD). 2011, c. 240, §24 (AMD).

#### **§2903-A. FINDING OF FACT** **(REPEALED)**

## SECTION HISTORY

1965, c. 395, §2 (NEW). 1967, c. 27, (AMD). 1973, c. 460, §19 (AMD). 1973, c. 513, §22 (AMD). 1983, c. 94, §§C11,20 (AMD). 1985, c. 481, §A81 (AMD). 1987, c. 793, §A10 (AMD). 1989, c. 240, §1 (AMD). 1995, c. 502, §E30 (AMD). 1999, c. 127, §A50 (AMD). 2001, c. 693, §11 (AFF). 2001, c. 693, §4 (RP).

**§2903-B. FINDING OF FACT***(REPEALED)*

## SECTION HISTORY

1973, c. 460, §19 (AMD). 1973, c. 613, §22 (NEW). 1987, c. 772, §28 (AMD). 1995, c. 446, §1 (AMD). 1995, c. 502, §E30 (AMD). 2001, c. 693, §11 (AFF). 2001, c. 693, §5 (RP).

**§2903-C. FINDING OF FACT***(REPEALED)*

## SECTION HISTORY

1995, c. 446, §2 (NEW). 2001, c. 693, §11 (AFF). 2001, c. 693, §6 (RP).

**§2903-D. DISTRIBUTION OF GASOLINE TAXES FOR NONHIGHWAY RECREATIONAL VEHICLE PROGRAMS**

This section establishes the percentage of gasoline taxes that are attributable to snowmobile, all-terrain vehicle and motorboat gasoline purchases and equitably distributes that percentage among the appropriate state agencies for the administration of programs and the enforcement of laws relating to the use of those recreational vehicles. For the purposes of this section, the term "total gasoline tax revenues" means the total excise tax on internal combustion engine fuel sold or used within the State, but not including internal combustion fuel sold for use in the propulsion of aircraft. [2001, c. 693, §7 (NEW); 2001, c. 693, §11 (AFF).]

**1. Motorboats.** Of total gasoline tax revenues, 1.4437% is distributed among the following agencies in the following manner:

A. The Commissioner of Marine Resources receives 24.6% for research, development and propagation activities of the Department of Marine Resources. In expending these funds, it is the responsibility of the Commissioner of Marine Resources to select activities and projects that will be most beneficial to the commercial fisheries of the State as well as the development of sports fisheries activities in the State; and [2001, c. 693, §7 (NEW); 2001, c. 693, §11 (AFF).]

B. The Boating Facilities Fund, established under Title 12, section 1896, within the Department of Agriculture, Conservation and Forestry, Bureau of Parks and Lands, receives 75.4% of that amount. [2001, c. 693, §7 (NEW); 2001, c. 693, §11 (AFF); 2011, c. 657, Pt. W, §§5, 7 (REV); 2013, c. 405, Pt. A, §24 (REV).]

[ 2001, c. 693, §7 (NEW); 2001, c. 693, §11 (AFF); 2011, c. 657, Pt. W, §§5, 7 (REV); 2013, c. 405, Pt. A, §24 (REV) .]

**2. Snowmobiles.** Of total gasoline tax revenues, 0.9045% is distributed among the following agencies in the following manner:

A. The Commissioner of Inland Fisheries and Wildlife receives 14.93% of that amount, to be used by the commissioner for the purposes set forth in Title 12, section 1893, subsection 3, section 10206, subsection 2, section 13104, subsections 2 to 13 and section 13105, subsection 1; and [2003, c. 414, Pt. B, §66 (AMD); 2003, c. 614, §9 (AFF).]

B. The Snowmobile Trail Fund of the Department of Agriculture, Conservation and Forestry, Bureau of Parks and Lands, described in Title 12, section 1893, subsection 3, receives 85.07% of that amount. [2005, c. 397, Pt. A, §49 (AMD); 2011, c. 657, Pt. W, §§5, 7 (REV); 2013, c. 405, Pt. A, §24 (REV).]

[2005, c. 397, Pt. A, §49 (AMD); 2011, c. 657, Pt. W, §§5, 7 (REV); 2013, c. 405, Pt. A, §24 (REV) .]

**3. All-terrain vehicles.** Of total gasoline tax revenues, 0.1525% is distributed among the following agencies in the following manner:

A. The ATV Enforcement Grant and Aid Program established in Title 12, section 10322 receives 50% of that amount; and [2003, c. 695, Pt. B, §26 (AMD); 2003, c. 695, Pt. C, §1 (AFF) .]

B. The ATV Recreational Management Fund, established in Title 12, section 1893, subsection 2 receives 50% of that amount. [2003, c. 414, Pt. B, §67 (AMD); 2003, c. 614, §9 (AFF) .]

The State Tax Assessor shall certify to the State Controller by the 15th day of each month the amounts to be distributed and credited under this section as of the close of the State Controller's records for the previous month.

[2003, c. 614, §9 (AFF); 2003, c. 695, Pt. B, §26 (AMD); 2003, c. 695, Pt. C, §1 (AFF) .]

#### SECTION HISTORY

2001, c. 693, §7 (NEW). 2001, c. 693, §11 (AFF). 2003, c. 414, §§B66, 67 (AMD). 2003, c. 414, §D7 (AFF). 2003, c. 614, §9 (AFF). 2003, c. 695, §B26 (AMD). 2003, c. 695, §C1 (AFF). 2005, c. 397, §A49 (AMD). 2011, c. 657, Pt. W, §§5, 7 (REV). 2013, c. 405, Pt. A, §24 (REV).

### **§2903-E. DISTRIBUTION OF GASOLINE TAX REVENUES TO STATE TRANSIT, AVIATION AND RAIL TRANSPORTATION FUND** (REPEALED)

#### SECTION HISTORY

2005, c. 457, §GGG8 (NEW). 2011, c. 649, Pt. E, §6 (RP).

### **§2904. CERTIFICATES**

Every person that is a distributor, wholesaler, importer or exporter of internal combustion engine fuel in the State shall file an application for a certificate with the State Tax Assessor on forms prescribed and furnished by the assessor. A person may not sell or distribute internal combustion engine fuel until the certificate is furnished by the assessor and displayed as required by this section. One copy of the certificate, certified by the assessor, must be displayed in each place of business of the person. If the assessor has reasonable cause to believe that the person has ceased to do business or that the person has violated this chapter or rules adopted under this chapter, the assessor may on reasonable notice to the person suspend the person's certificate until satisfied to the contrary. A person whose certificate has been suspended may not act as a distributor, wholesaler, importer or exporter until the certificate is restored by the assessor. A suspended



certificate must be surrendered to the assessor upon request. Notice is sufficient if sent by mail and addressed to the person at the address designated in the certificate. The suspension is subject to review as provided in section 151. [ 2009, c. 434, §40 (RPR). ]

#### SECTION HISTORY

1967, c. 94, §6 (AMD). 1973, c. 585, §11 (AMD). 1987, c. 772, §29 (AMD). 2007, c. 407, §2 (AMD). 2009, c. 434, §40 (RPR).

### **§2904-A. REGISTERED DISTRIBUTOR**

*(REPEALED)*

#### SECTION HISTORY

2007, c. 407, §3 (NEW). 2009, c. 434, §41 (RP).

### **§2905. DISTRIBUTOR OR IMPORTER; RATE OF COLLECTION**

Each distributor or importer paying or becoming liable to pay the tax imposed by this chapter shall be entitled to charge and collect at the rate per gallon set forth in section 2903 only as a part of the selling price of the internal combustion engine fuels subject to the tax. [1983, c. 94, Pt. C, §12 (AMD). ]

#### SECTION HISTORY

1967, c. 94, §7 (AMD). 1969, c. 426, §4 (AMD). 1971, c. 529, §2 (AMD). 1983, c. 94, §C12 (AMD).

### **§2906. REPORTS; PAYMENT OF TAX; ALLOWANCE FOR LOSSES**

**1. Monthly reports.** Every licensed distributor, wholesaler, importer and exporter shall file with the State Tax Assessor on or before the 21st day of each month a return stating the number of gross gallons of internal combustion engine fuel received, sold and used in the State by that licensed distributor, wholesaler, importer or exporter during the preceding calendar month. The return must be filed on a form prescribed and furnished by the assessor and must include any other information reasonably required by the assessor.

[ 2009, c. 434, §42 (AMD) . ]

**2. Payment of tax.** At the time of filing the return required by this section, each licensed distributor and importer shall pay to the assessor the tax imposed by section 2903 on each gallon reported as sold, distributed or used.

[ 2009, c. 434, §43 (AMD) . ]

**3. Allowance for certain losses.** An allowance of not more than 1/2 of 1% from the amount of internal combustion engine fuel received by a licensed distributor, plus 1/2 of 1% on all transfers in vessels, tank cars or full tank vehicle loads by a licensed distributor in the regular course of the licensed distributor's business from one of the licensed distributor's places of business to another within the State, may be granted by the assessor to cover losses sustained by the licensed distributor through shrinkage, evaporation or handling. The total allowance for these losses must be supported by documentation satisfactory to the assessor and may not exceed 1% of the receipts by the licensed distributor. The allowance must be calculated on an annual basis. A further deduction may not be allowed unless the assessor is satisfied upon definite proof submitted to the assessor that a further deduction should be allowed for a loss sustained through fire, accident or some unavoidable calamity.

[ 2013, c. 381, Pt. B, §32 (AMD) . ]

**4. Refunds to retailers.** A retail dealer is entitled to a refund for tax paid on account of shrinkage or loss by evaporation of internal combustion engine fuel in an amount no greater than 1/2 of 1% of the tax paid on gross purchases of such fuel delivered into retail storage tanks from which it is dispensed into the fuel tank of a motor vehicle or watercraft. The procedure for such a refund is as follows.

A. All applications for refunds must be made under penalties of perjury and must be made semiannually within 90 days after June 30th and December 31st respectively. [1997, c. 738, §5 (NEW).]

B. The application must be made on a form prescribed and furnished by the assessor and must be accompanied by a statement from the distributor, supplier or wholesaler of the gross purchases of internal combustion engine fuel made by the retail dealer during the relevant 6-month period. [2007, c. 438, §68 (AMD).]

C. The assessor shall calculate the amount of the refund due on all properly completed applications and certify that amount and the name of the person entitled to the refund to the Treasurer of State. The Treasurer of State shall make a certified refund from taxes imposed by this chapter. [2007, c. 438, §68 (AMD).]

[ 2007, c. 438, §68 (AMD) .]

#### **5. Monthly reports from wholesalers.**

[ 2009, c. 434, §45 (RP) .]

#### **SECTION HISTORY**

1965, c. 504, §1 (AMD). 1967, c. 28, (AMD). 1967, c. 94, §8 (AMD). 1967, c. 544, §95 (AMD). 1969, c. 426, §§5,6 (AMD). 1971, c. 529, §§3,4 (AMD). 1973, c. 7, §1 (AMD). 1975, c. 11, §1 (AMD). 1977, c. 679, §§16-21 (AMD). 1979, c. 378, §22 (AMD). 1981, c. 364, §33 (AMD). 1983, c. 94, §C13 (AMD). 1983, c. 862, §87 (AMD). 1991, c. 529, §D4 (AMD). 1991, c. 529, §E (AFF). 1991, c. 546, §26 (AMD). 1991, c. 546, §43 (AFF). 1991, c. 592, §D4 (AMD). 1991, c. 846, §34 (AMD). 1997, c. 738, §5 (RPR). 2007, c. 438, §§66-69 (AMD). 2009, c. 434, §§42-45 (AMD). 2013, c. 381, Pt. B, §32 (AMD).

### **§2906-A. REFUND OF TAX PAID ON WORTHLESS ACCOUNTS**

The retail dealer shall be entitled to a refund from the Treasurer of State for a portion of the tax paid to a distributor or importer, which tax shall be reported and paid to the State Tax Assessor by the distributor or importer pursuant to section 2906. The portion of the tax for which there is a refund entitlement is represented by tax paid on accounts of the retailer found to be worthless and actually charged off by the retailer, but if any such accounts are thereafter collected by the retailer, the tax recovered shall be paid within 30 days of recovery directly by the retailer to the State Tax Assessor. [1981, c. 304, §1 (NEW).]

The procedure for that refund shall be as follows. [1981, c. 304, §1 (NEW).]

**1. Computation.** The refund shall be in the amount of the tax paid on accounts of the retailer found to be worthless and actually charged off by the retailer.

[ 1981, c. 304, §1 (NEW) .]

**2. Applications.** All applications for refunds shall be made by the retailer under penalties of perjury annually on or before April 1st for all accounts found to be worthless and charged off during the previous calendar year.

[ 1981, c. 304, §1 (NEW) .]

**3. Form.** That application shall be in such form as the State Tax Assessor shall prescribe.

[ 1981, c. 304, §1 (NEW) .]

**4. Payment.** Subsections 1 to 3 having been complied with, the State Tax Assessor shall calculate the amount of the refund due on an application and shall certify the amount and the name of the person entitled to the refund to the Treasurer of State. The Treasurer of State shall thereafter make the certified refund from funds paid to the Treasurer of State pursuant to section 2906.

[ 1981, c. 304, §1 (NEW) .]

#### SECTION HISTORY

1981, c. 304, §1 (NEW).

### §2907. APPLICATION OF TAX IN SPECIAL CASES

A person that receives internal combustion engine fuel under circumstances that preclude the collection of the tax imposed under this chapter by the distributor, other than internal combustion engine fuel brought into the State in the ordinary standard equipment fuel tank attached to and forming a part of a motor vehicle for use in the engine of that motor vehicle, and that sells or uses that internal combustion engine fuel in this State is subject to the tax imposed by section 2903 and to the requirements of section 2906, subsections 1 and 2 on the same basis as a licensed distributor. [2009, c. 434, §46 (RPR) .]

#### SECTION HISTORY

2009, c. 434, §46 (RPR) .

### §2908. REFUND OF TAX IN CERTAIN CASES; TIME LIMIT

A person who purchases and uses internal combustion engine fuel for any commercial use other than in the operation of a registered motor vehicle on the highways of this State or, except as provided in section 2910, in the operation of an aircraft and who has paid the tax imposed by this chapter on that fuel is entitled to reimbursement in the amount of the tax paid, less 1¢ per gallon, upon presenting to the State Tax Assessor a sworn statement accompanied by evidence as the assessor may require. The statement must show the total amount of internal combustion engine fuel so purchased and used by that person for a commercial use other than in the operation of registered motor vehicles on the highways of this State or in the operation of aircraft. [2007, c. 438, §70 (AMD) .]

A refund application on a form prescribed by the State Tax Assessor must be filed to claim a refund pursuant to this section. Interest must be paid at the rate determined pursuant to section 186, calculated from the date of receipt of the claim, for all proper claims not paid within 30 days of receipt. Applications for refunds must be filed with the assessor within 18 months from the date of purchase. [2015, c. 9, §1 (AMD) .]

All fuel that qualifies for a refund under this section is subject to the use tax imposed by chapter 215. [2005, c. 683, Pt. B, §31 (RPR) .]

#### SECTION HISTORY

1965, c. 395, §3 (AMD). 1967, c. 494, §28 (AMD). 1969, c. 426, §7 (AMD). 1971, c. 529, §5 (AMD). 1977, c. 270, (AMD). 1977, c. 477, §12 (AMD). 1977, c. 696, §280 (RPR). 1979, c. 549, (AMD). 1983, c. 94, §§C14,D1,9 (AMD). 1985, c. 127, §1 (AMD). 1987, c. 402, §A183 (RPR). 2005, c. 260, §1 (AMD). 2005, c. 332, §16 (RPR). 2005, c. 683, §B31 (RPR). 2007, c. 438, §70 (AMD). 2015, c. 9, §1 (AMD).

## §2909. REFUND OF ENTIRE TAX PAID BY CERTAIN COMMON CARRIERS

A person engaged in furnishing common carrier passenger service is entitled to reimbursement of the tax paid on internal combustion engine fuel used by that person in locally encouraged vehicles. For purposes of calculating reimbursement due pursuant to this section, internal combustion engine fuel used in a person's locally encouraged vehicles is presumed to bear the same proportional relationship to internal combustion engine fuel used in all of the person's passenger vehicles that the person's commutation fare revenue derived from service provided by locally encouraged vehicles bears to the person's total passenger fare revenue. "Commutation fare revenue" means revenue attributable to fares of 60¢ or less and fares paid for commutation or season tickets for single trips of less than 30 miles or for commutation tickets for one month or less. "Total passenger fare revenue" means all revenue attributable to the claimant's passenger operations. "Locally encouraged vehicles" means buses upon which no excise tax is collected under section 1483, subsection 13. [2009, c. 598, §47 (AMD).]

Applications for refunds must be filed with the State Tax Assessor, on a form prescribed by the assessor, within 12 months from the date of purchase. A refund may not be issued under this section unless the claimant's commutation fare revenue derived during the period for which the refund is claimed is at least 60% of the claimant's total passenger fare revenue derived during that period. [2007, c. 438, §71 (AMD).]

### SECTION HISTORY

1965, c. 479, §1 (AMD). 2003, c. 390, §14 (RPR). 2005, c. 332, §17 (AMD). 2007, c. 438, §71 (AMD). 2009, c. 598, §47 (AMD).

## §2910. REFUND OF TAX LESS 4¢ PER GALLON TO USERS OF AIRCRAFT

A person that buys and uses internal combustion engine fuel for the purpose of propelling piston engine aircraft and that has paid the tax imposed by this chapter on that fuel is entitled to reimbursement in the amount of the tax paid, less 4¢ per gallon, upon presenting to the State Tax Assessor a refund application accompanied by the original invoices showing those purchases. Applications for refunds must be filed with the assessor within 12 months from the date of purchase. All fuel that qualifies for a refund under this section is subject to the use tax imposed by chapter 215. [2007, c. 438, §72 (AMD).]

### SECTION HISTORY

1965, c. 395, §4 (AMD). 1969, c. 426, §8 (AMD). 1971, c. 529, §6 (AMD). 1983, c. 94, §C15 (AMD). 2007, c. 438, §72 (AMD).

## §2910-A. REFUND TO POLITICAL SUBDIVISIONS

*(REPEALED)*

### SECTION HISTORY

1983, c. 94, §E1 (NEW). 1983, c. 438, §2 (AMD). 1987, c. 456, §1 (AMD). 2005, c. 457, §AAA2 (RP).

## §2910-B. REFUND TO STATE AGENCIES AND POLITICAL SUBDIVISIONS

Any agency of this State and any political subdivision of this State that buys and uses internal combustion engine fuel and that has paid a tax as provided by this chapter must be reimbursed in the amount of the tax paid upon presenting to the State Tax Assessor a statement accompanied by the original invoices showing the purchases. By contractual agreement, an agency of this State or a political subdivision of this State may assign to another person its right to receive refunds under this section. Applications for refunds must be filed with the assessor within 12 months from the date of purchase. [2005, c. 457, Pt. AAA, §3 (NEW).]

### SECTION HISTORY

2005, c. 457, §AAA3 (NEW).

### **§2911. REFUND OF 5/7 OF TAX PAID BY JETS OR TURBO JETS** **(REPEALED)**

#### SECTION HISTORY

1969, c. 223, §3 (RP).

### **§2912. RECORDS AND REPORTS REGARDING SALES OF FUELS FOR AERONAUTICAL PURPOSES**

The tax received by the State on internal combustion engine fuels that are sold to be used for aeronautical purposes must accrue to the Multimodal Transportation Fund. The necessary expenses of the collection of the tax on such fuels to be used for aeronautical purposes must be deducted. [2011, c. 649, Pt. E, §7 (AMD).]

#### SECTION HISTORY

1965, c. 425, §21 (AMD). 1969, c. 351, (AMD). 1969, c. 498, §18 (RPR). 1969, c. 590, §69 (RPR). 1979, c. 378, §23 (AMD). 2005, c. 457, §GGG9 (AMD). 2011, c. 649, Pt. E, §7 (AMD).

### **§2913. FAILURE TO FILE STATEMENT; FALSE STATEMENT**

A person who refuses or neglects to make any statement, report, payment or return required by this chapter, or who knowingly makes or assists any other person in making a false statement in a return or report to the State Tax Assessor or in connection with an application for refund, or who knowingly collects, attempts to collect or causes to be paid to any person, either directly or indirectly, any refund to which the person is not entitled, is guilty of a Class E crime. [2007, c. 438, §73 (AMD).]

#### SECTION HISTORY

1973, c. 7, §2 (AMD). 1977, c. 696, §281 (AMD). 1983, c. 94, §D9 (AMD). 1985, c. 127, §1 (RPR). 2007, c. 438, §73 (AMD).

### **§2914. LIMITATION; REIMBURSEMENT FROM GENERAL FUND** **(REPEALED)**

#### SECTION HISTORY

1983, c. 852, §5 (NEW). 1997, c. 738, §6 (RP).

### **§2915. REPORT TO THE LEGISLATURE** **(REPEALED)**

#### SECTION HISTORY

1983, c. 852, §5 (NEW). 1989, c. 501, §DD45 (AMD). 1997, c. 738, §7 (RP).

### **§2916. INVENTORY TAX; INTERNAL COMBUSTION FUEL** **(REPEALED)**

#### SECTION HISTORY

1987, c. 793, §A11 (NEW). 2001, c. 688, §4 (RP). 2003, c. 510, §A42 (AFF). MRS T. 36, §2916-A (RP).

## **§2916-A. INVENTORY TAX; INTERNAL COMBUSTION FUEL**

**(REPEALED)**

### SECTION HISTORY

1987, c. 793, §B2 (NEW). 1997, c. 738, §8 (RP).

---

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 127th Maine Legislature and is current through October 1, 2016. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.